

Amendments to House Bill No. 9
1st Reading Copy

For the House Taxation Committee

Prepared by Dave Bohyer
May 14, 2007 (4:54pm)

1. Title, page 1, line 12.

Strike: "SECTION"

Insert: "SECTIONS 15-1-201 AND"

2. Page 3.

Following: line 1

Insert: "Section 4. Section 15-1-201, MCA, is amended to read:

"15-1-201. **Administration of revenue laws.** (1) (a) The department has general supervision over the administration of the assessment and tax laws of the state, except Title 15, chapters 70 and 71, and over any officers of municipal corporations having any duties to perform under the laws of this state relating to taxation to the end that all assessments of property are made relatively just and equal, at true value, and in substantial compliance with law. The department may make rules to supervise the administration of all revenue laws of the state and assist in their enforcement.

(b) In the administration of any tax over which it has general supervision, the department may require all individuals subject to the tax laws of the state to provide to the department the individual's social security number, federal employee identification number, or taxpayer identification number.

~~(b)~~(c) The department may contract with the U.S. department of the interior or any other federal agency to perform federal royalty audits, collection services, and any other delegable functions related to mining operations on federal lands within the state pursuant to the Federal Oil and Gas Royalty Simplification and Fairness Act of 1996.

~~(c)~~(d) The department shall adopt rules specifying which types of property within the several classes are considered comparable property as defined in 15-1-101.

~~(d)~~(e) The department shall also adopt rules for determining the value-weighted mean sales assessment ratio for all commercial and industrial real property and improvements.

(2) The department shall confer with, advise, and direct officers of municipal corporations concerning their duties, with respect to taxation, under the laws of the state.

(3) The department shall collect annually from the proper officers of the municipal corporations information, in a form prescribed by the department, about the assessment of property, collection of taxes, receipts from licenses and other sources, expenditure of public funds for all purposes, and other

information as may be necessary and helpful in the work of the department. It is the duty of all public officers to fill out properly and return promptly to the department all forms and to aid the department in its work. The department shall examine the records of all municipal corporations for purposes considered necessary or helpful."

{ Internal References to 15-1-201:

15-1-301 15-1-301 ok/ddb}"

Renumber: subsequent sections

3. Page 5, line 8.

Strike: "5"

Insert: "6"

4. Page 5, line 9.

Strike: "5"

Insert: "6"

5. Page 5, line 13.

Strike: "4"

Insert: "5"

- END -